

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

August 6, 2019

Mindy West Chief Financial Officer Murphy USA Inc. 200 Peach Street El Dorado, Arkansas 71730-5836

Re: Murphy USA Inc.

Form 10-K for the Fiscal Year Ended December 31, 2018

Filed February 19, 2019

File No. 1-35914

Dear Ms. West:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Consumer Products

cc: Donald Smith, Controller